



FORTY-FOURTH JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

YEARS ENDED 1998 AND 1999

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2000-02
January 4, 2000

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2000

During our audit of the Forty-Fourth Judicial Circuit, City of Mansfield, Missouri, Municipal Division, we identified the following problems.

The City of Mansfield Municipal Division accepts cash, checks, and money orders for payment of fines, court costs, and bonds. The Court Clerk is responsible for receiving, recording, and depositing court monies as well as preparing disbursements and reconciling bank statements. Prenumbered receipt slips are issued for monies received, and deposits are made into a municipal court bank account.

Court records indicate \$3,898 was collected by the court but not deposited into the court bank account. In addition, \$64 cash was reported stolen on August 8, 1999 in a break-in at city hall. As a result, undeposited receipts total \$3,962.

The monies that are missing appear to represent cash receipts which were received between July 1998 and June 1999 and recorded but not deposited. The cash percentage of deposits decreased approximately 20 percent during July 1998 through June 1999.

Two receipt books containing a total of 300 municipal court receipts could not be located by the court. We located 84 duplicate copies of these receipt slips. It appears that receipt slips were issued from these two receipt books at the same time other receipt books were in use. The "missing receipt books" included court monies that were received but not deposited into the court's bank accounts. The use of these additional receipt books helped to conceal the misappropriation. Because 216 receipt slips are still missing, it appears likely additional monies have been misappropriated.

Information gathered during our review has been provided to the Wright County Prosecuting Attorney and Sheriff.

The duties of receiving, recording, depositing, and disbursing court receipts are not adequately segregated. The Court Clerk performs all of the duties related to the collection and disbursement of fines, court costs, and bonds. Neither the Judge nor other personnel independent of the cash custody and record-keeping functions provide any supervision or review of the work performed by the Court Clerk.

Receipt slips are not deposited on a timely basis. Receipts were deposited approximately once or twice a month. To adequately safeguard receipts and to reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

Fines and court costs are not disbursed monthly to the state and city treasury. As of August 1999 the former court clerk had not disbursed fines and court costs to the city since September 1998. Crime Victim's Compensation (CVC) and Police Officer Standards and Training Commission (POSTC) fees have not been turned over to the state since February 1999. State law requires 95 percent of the CVC to be paid monthly to the state. POSTC fees should also be disbursed monthly to the state.

YELLOW SHEET

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS

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FINANCIAL SECTION

State Auditor's Report



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Presiding Judge
and
Municipal Judges
Forty-Fourth Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions of the Forty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998, and June 30, 1999 and 1998, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

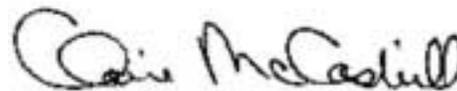
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Forty-Fourth Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions of the Forty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998, and June 30, 1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

The various municipal divisions of the Forty-Fourth Judicial Circuit have not presented the disclosures required by Governmental Accounting Standards Board (GASB) Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by GASB Technical Bulletin 99-1, that the GASB has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the municipal divisions are or will become year 2000-compliant, that the municipal divisions' year 2000 remediation efforts will be successful in whole or in part, or that parties with which the municipal divisions do business are or will become year 2000-compliant.

In accordance with Government Auditing Standards, we also have issued our report dated October 5, 1999, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

October 5, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge
and
Municipal Judges
Forty-Fourth Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions of the Forty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998, and June 30, 1999 and 1998, and have issued our report thereon dated October 5, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

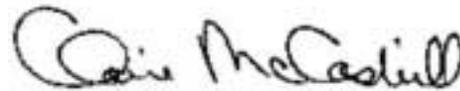
As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Forty-Fourth Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Forty-Fourth Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgement, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Forty-Fourth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

October 5, 1999 (fieldwork completion date)

Financial Statements

Exhibit A

FORTY-FOURTH JUDICIAL CIRCUIT
 MUNICIPAL DIVISIONS
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CHANGES IN CASH

	Village of Theodosia Year Ended September 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines and costs	\$ 0	268
Total Receipts	<u>0</u>	<u>268</u>
DISBURSEMENTS		
City treasury	0	262
State of Missouri	0	6
Total Disbursements	<u>0</u>	<u>268</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, OCTOBER 1	<u>0</u>	<u>0</u>
CASH, SEPTEMBER 30	\$ <u><u>0</u></u>	<u><u>0</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Ava	
	Year Ended June 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 49,922	43,709
Total Receipts	<u>49,922</u>	<u>43,709</u>
DISBURSEMENTS		
City treasury	52,428	41,153
State of Missouri (Note 3)	<u>0</u>	<u>0</u>
Total Disbursements	<u>52,428</u>	<u>41,153</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-2,506	2,556
CASH, JULY 1	<u>4,406</u>	<u>1,850</u>
CASH, JUNE 30	<u>\$ 1,900</u>	<u>4,406</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Hartville	
	Year Ended June 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 11,780	11,434
Total Receipts	<u>11,780</u>	<u>11,434</u>
DISBURSEMENTS		
City treasury	10,924	10,493
State of Missouri	851	811
Refunds and other	5	130
Total Disbursements	<u>11,780</u>	<u>11,434</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, JULY 1	<u>0</u>	<u>0</u>
CASH, JUNE 30	<u><u>\$ 0</u></u>	<u><u>0</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH

	City of Mountain Grove Year Ended June 30,	
	<u>1999</u>	<u>1998</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 40,918	32,710
Total Receipts	<u>40,918</u>	<u>32,710</u>
DISBURSEMENTS		
City treasury	35,810	28,738
State of Missouri	2,236	1,732
Refunds and other	3,354	2,481
Total Disbursements	<u>41,400</u>	<u>32,951</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-482	-241
CASH, JULY 1	<u>652</u>	<u>893</u>
CASH, JUNE 30	<u>\$ 170</u>	<u>652</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Forty-Fourth Judicial Circuit of the state of Missouri. The municipal divisions of the city of Gainesville and the city of Mansfield are reported on separately.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality, the county, or the state of Missouri, as applicable, and are not included in the financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting, accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses, and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1999 and 1998, all bank account balances reported for the municipal divisions of the Forty-Fourth Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include the surcharges for the Crime Victims' Compensation and Services to Victims Funds, and the Peace Officer Standards and Training Commission Fund. The state's portion of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the Village of Theodosia, the city of Hartville, and the city of Mountain Grove. Amounts remitted by the cities to the state are not included in the financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Current Recommendations

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions of the Forty-Fourth Judicial Circuit as of and for the years ended September 30, 1999 and 1998, and June 30, 1999 and 1998, and have issued our report thereon dated October 5, 1999.

The following Management Advisory Report presents our findings and recommendations arising from our procedures related to the municipal divisions' special-purpose financial statements. During those procedures, we also identified certain management practices which we believe could be improved. Our procedures were not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1.

City of Ava Municipal Division

- A. The duties of receiving, recording, and depositing court receipts are not adequately segregated. Currently, the Court Clerk performs all these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented supervisory review of the reconciliations and a comparison of court receipt slips issued to amounts deposited.
- B. The municipal division accepts cash, checks, and money orders for fines, court costs, and bonds; however, the method of payment is not always indicated on receipt slips. To ensure all receipts are deposited intact, the method of all payments received should be indicated on the receipt slips. The composition of receipt slips issued should be reconciled to the composition of deposits.
- C. The municipal division allows defendants to pay fines and court costs over a period of time. The Court Clerk maintains the balance due information on a computerized spreadsheet; however, periodic listings of amounts due are not prepared. In addition, a control ledger is not maintained showing the total amount due which can be reconciled to the individual account receivable records. Monthly or periodic listings of accounts receivable are necessary to facilitate the monitoring of amounts due to the court, to provide information to the Municipal Judge, and to help maximize collections. These listings should be reconciled on a periodic basis to the individual accounts receivable records.

WE RECOMMEND the city of Ava Municipal Division

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B. Record the method of payment on each receipt slip issued, and reconcile total cash, checks, and money orders received to deposits.
- C. Prepare a periodic listing of accounts receivable and reconcile this information to the individual accounts receivable records. A report of cases with delinquent payments and/or significant balances should be provided to the Municipal Judge regularly for review.

AUDITEES RESPONSE:

The Municipal Judge and Court Clerk responded as follows:

- A. *In a small community segregation of duties is not always possible. The city treasurer performs the monthly bank reconciliation, and will begin comparing receipts to deposits.*
- B. *The Court Clerk does record all method of payments to the receipt books and it is also documented on all cash register tapes; however, in the future we will ensure that police officers who collect money also indicate the method of payment.*
- C. *At this time we are working on a system to make a computerized listing of total amounts due on unpaid fines and it will be implemented in the next fiscal year. However, the clerk does review unpaid balances with the Judge on each court day on the Show Cause docket. We also have several work days that we review cases with significant balances throughout the year.*

2.	City of Hartville Municipal Division
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- A. The duties of receiving, recording, depositing, and disbursing court receipts are not adequately segregated. Currently, the Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Since this is an office of one employee and proper segregation of duties cannot be achieved, at a minimum, there should be a documented supervisory review of the bank reconciliations and a comparison of court receipt slips issued to amounts deposited.
- B. The municipal division accepts cash, checks, and money orders for fines, court costs and bonds. The Court Clerk does not always record the method of payment on receipt slips. To ensure all receipts are deposited intact, the method of all payments received should be indicated on the receipt slips. The composition of receipt slips issued should be reconciled to the composition of bank deposits.
- C. Neither the police department nor the municipal division maintains records adequate to account for all tickets issued and their ultimate disposition. The Court Clerk maintains records of the ticket book issued to each officer. The police department discontinued

keeping a ticket log in May 1997, and places copies of tickets issued in a file in no particular order.

Without a proper accounting of the numerical sequence of tickets issued, the police department and the municipal division cannot be assured that all tickets issued are properly submitted to the municipal division for processing. A log listing the ticket books assigned, each ticket issued in numerical sequence, the date issued, and the violator's name would help ensure all tickets issued were submitted to the municipal division for processing, properly voided, or not prosecuted. In addition, a record of the ultimate disposition of each ticket should be maintained to ensure all tickets have been accounted for properly.

WE RECOMMEND the city of Hartville Municipal Division:

- A. Establish a documented review of municipal division records by an independent person.
- B. Record the method of payment on each receipt slip issued, and reconcile total cash, checks, and money orders received to deposits.
- C. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets assigned and issued.

AUDITEES RESPONSE:

The Court Clerk responded as follows:

- A. *The judge will begin reviewing the monthly bank reconciliations and will sign them to document the review.*
- B. *Any receipt slips with the method not indicated were simply an oversight. In the future I will be more careful.*
- C. *We have discussed this with the police chief and he is maintaining a numerical listing of the tickets.*

3. City of Mountain Grove Municipal Division

The duties of receiving, recording, and depositing court receipts are not adequately segregated. Currently, the Deputy Court Clerk performs all of these duties. To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be a documented supervisory review of the bank reconciliations and a comparison of court receipt slips issued to amounts deposited.

WE RECOMMEND the city of Mountain Grove Municipal Division adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.

AUDITEES RESPONSE:

The Municipal Judge and Court Clerk responded that the City Clerk will begin reviewing the bank reconciliation monthly.

This report is intended for the information of the management of the various municipal divisions of the Forty-Fourth Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the municipal divisions of the Forty-Fourth Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the years ended 1995 and 1994. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

1. City of Ava Municipal Division

- A. Receipt slips did not consistently indicate the method of payment.
- B. Bond forms issued by the Douglas County Sheriff's Department for the City of Ava Municipal Division did not indicate the method of payment received, the date bond monies were received, and were not prenumbered. In addition, bond monies received by the Court Clerk were not periodically reconciled to the Sheriff's department's records of bond monies collected.
- C. The Municipal Judge did not sign the court dockets after case dispositions were recorded, and the City Attorney did not sign tickets that were not prosecuted.
- D. The court charged the Law Enforcement Training fee on several dismissed cases.

Recommendation:

The city of Ava Municipal Division:

- A. Indicate the method of payment on all receipt slips issued and reconcile total cash, checks, and money orders received to bank deposits.
- B. Request the Douglas County Sheriff to issue prenumbered bond forms indicating the method of payment and the date when bond monies are collected by the Sheriff's department. In addition, bond monies received by the Court Clerk should be reconciled periodically to the Sheriff's department's records.
- C. Require the Municipal Judge's signature on all court dockets and the City Attorney's signature on all tickets not prosecuted.
- D. Discontinue collecting LET fees on dismissed cases in accordance with state law.

Status:

- A. Not implemented. See MAR No. 1.
- B-D. Implemented.

2. City of Hartville Municipal Division

Receipt slips were not prenumbered and did not always indicate the method of payment received.

Recommendation:

The City of Hartville Municipal Division issue prenumbered receipt slips for all monies received, indicate the method of payment on each receipt slip issued, and reconcile total cash, checks, and money orders received to bank deposits.

Status:

Partially implemented. Prenumbered receipt slips are issued; however, the receipt slips did not always indicate the method of payment received. See MAR No. 2.

3. City of Mountain Grove Municipal Division

- A. The municipal division did not have adequate procedures to follow-up on amounts owed to the court.
- B. The Municipal Judge did not sign the court dockets after case dispositions were recorded, and the City Attorney did not sign tickets which were amended or not prosecuted.
- C. The Law Enforcement Training (LET) Fund fee was not collected on nontraffic ordinance violations.

Recommendation:

The City of Mountain Grove Municipal Division:

- A. Establish procedures to maximize the collection of fines and court costs owed to the municipal division.
- B. Require the Municipal Judge's signature on the court dockets and the City Attorney's signature on all amended tickets and tickets not prosecuted.
- C. Collect the LET fee on all nontraffic ordinance violations in accordance with state law.

Status:

A-C. Implemented.

STATISTICAL SECTION

History, Organization, and
Statistical Information

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organization

The Forty-Fourth Judicial Circuit is composed of Douglas, Ozark, and Wright counties. The Honorable John G. Moody serves as Presiding Judge. There are six municipal divisions within the Forty-Fourth Judicial Circuit. The municipal divisions of the city of Gainesville and the city of Mansfield are reported on separately.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 titled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality, the county, or the state of Missouri, as applicable.

Municipal Division Organization, Personnel and Caseload Information

1. City of Ava

Organization

The Court Clerk is responsible for recording transactions as well as handling collections. Fines, court costs, and bonds are deposited directly into the city treasury daily. The municipal division also collects fees for prisoner board and police report copies which are deposited in to the city treasury daily. Court is held twice a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Bradford Ellsworth
Court Clerk	Melissa Sellers

Caseload Information

	<u>Years Ended June 30,</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	779	434

2. City of Hartville

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains a bank account for fines, court costs, and bonds. Fines and court costs are paid monthly to the city treasury and the state. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Shannon R. Bryant
City Clerk/Court Clerk	Sue Jolley

Caseload Information

	<u>Years Ended June 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	194	171

3. City of Mountain Grove

Organization

The City Clerk serves as the Court Clerk and, assisted by the Deputy City Clerk is responsible for recording transactions and handling collections and disbursements. The police dispatchers receive payment of fines, court costs, and bonds when the Court Clerk is not present. The police dispatchers transmit collections to the Court Clerk daily. A bank account is maintained for fines and court costs. Amounts collected are paid monthly to the city treasury and the state. Bond monies are deposited into a separate municipal division bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	W. David Relyea
City Clerk/Court Clerk	Judy Kjellberg
Deputy Court Clerk	Karen Linton*

* Becky Noel served as Deputy Court Clerk prior to April 1998.

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	509	432

4. Village of Theodosia

Organization

The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains a bank account for fines, court costs, and bonds. Fines and court costs are paid monthly to the city treasury and the state. Court is held four times a year. A TVB was established in March 1998, to receive payment of fines and court costs at times other than during court. Only one case was filed and processed through the municipal division during the two years ended September 30, 1999. The Associate Circuit Judge of Ozark County serves as the judge for this municipality.

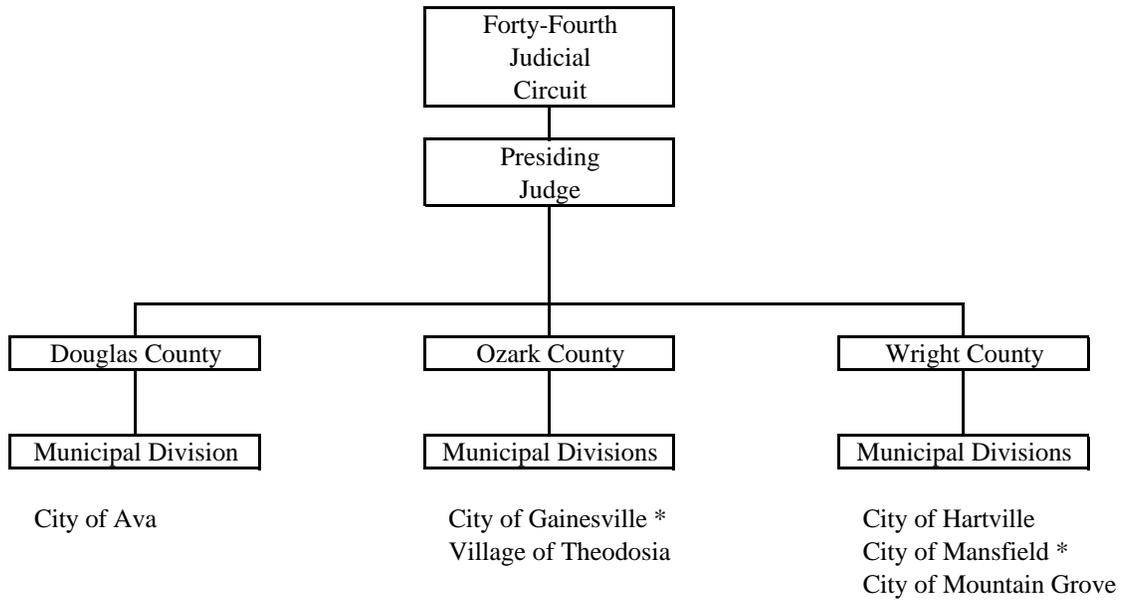
Personnel

Associate Circuit Judge	John Jacobs
Court Clerk	Nancy Burnett

Caseload Information

	<u>Year Ended September 30.</u>	
	<u>1999</u>	<u>1998</u>
Number of cases filed	0	1

FORTY-FOURTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
ORANIZATIONAL CHART



* Reported on separately.

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